Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 3310
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Renumbered
From:

Legal Title

Medical Research Program Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund

Legal Citation/Authority

Proposition 56, Section 4.1

Government Code section 13306 (a)

Fund Classification

GAAP Basis

Governmental/Special Revenue Funds

Fund Classification

Legal Basis

Governmental/Other Governmental Cost Funds

Purpose

To provide funds to the University of California for medical research of cancer, heart and lung tobaccorelated diseases and to supplement the Cigarette and Tobacco Products Surtax Medical Research Program.

Administering Agency/Organization Code

Department of Health Care Services/4260

Major Revenue Source

Transfer of cigarette tax revenue from the California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (Fund 3304) in accordance with Revenue and Taxation Code section 30130.55 (c).

Disposition of Fund (upon abolishment)

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

Appropriation Authority

Annual appropriation in the Budget Act.

State Appropriations Limit

Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is specifically excluded per the Constitution.

Comments/Historical Information

Proposition 56 – California Healthcare, Research and Prevention Tobacco Tax Act of 2016 – was passed by voters on the November 8, 2016 ballot.

This subaccount was created administratively to implement Prop 56 through parent Fund 3304.

New December 2016 FUND 3310